

EXHIBIT 15

From: Disha Attavar [dattavar@fggus.com]
Sent: 1/30/2007 5:47:36 PM
To: Lauren Ross [lauren@fggus.com]; Amit Vijayvergiya [amit@fggus.com]
CC:
Subject: RE: Fairfield Sentry - Subscriptions for February/2007

Hi Lauren,

Ok to accept extra 100K

Disha

-----Original Message-----

From: Lauren Ross
Sent: Tuesday, January 30, 2007 12:21 PM
To: Disha Attavar; Amit Vijayvergiya
Subject: FW: Fairfield Sentry - Subscriptions for February/2007
Importance: High

Pls let us know how to respond

-----Original Message-----

From: Lina Pava
Sent: Tuesday, January 30, 2007 11:25 AM
To: Lauren Ross
Subject: FW: Fairfield Sentry - Subscriptions for February/2007

Can we accept?

-----Original Message-----

From: antonio.conceicao@itau.com.br [mailto:antonio.conceicao@itau.com.br]
Sent: Tuesday, January 30, 2007 11:19 AM
To: Philip Toub
Cc: Lina Pava; rodrigo.vaz@itau.com.br
Subject: Fairfield Sentry - Subscriptions for February/2007

Philip,

There are USD 600,000 in subscriptions confirmed for the Fairfield Sentry for February/2007. That's USD 100,000 more than what we have agreed. Can you accept this extra amount?

Regards,

Antonio

Antonio Carlos da R. Conceição
Itaú Private Bank
Wealth Management Services
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